

EXHIBIT 16

BUTZEL LONG

ATTORNEYS AND COUNSELORS

a professional corporation

Cynthia J. Haffey
313 983 7434
haffey@butzel.com

Suite 100 150 West Jefferson
Detroit, Michigan 48226
T: 313 225 7000 F: 313 225 7080
butzel.com

April 5, 2013

Mr. James B. Sumpter
21169 Westbay Circle
Noblesville, Indiana 46062
jsump@ieee.org

***Re: DPH Holdings Corp., et al., Case No. 05-44481 in the U.S. Bankruptcy Court
for the Southern District of New York (the "Bankruptcy Court")/Reorganized
Debtors' Notice of Intent to Seek Sanctions***

Dear Mr. Sumpter:

I am writing in connection with the Complaint which you filed on March 4, 2013 against DPH Holdings Corporation and the (now terminated) DPH Life & Disability Benefits Program (hereinafter together "DPH"), in the United States District Court of Indiana, Southern Division, Case No. 1:13-cv-00347 (the "Litigation"). DPH has reviewed the Complaint and it is meritless. As you know, the Complaint presents the same issues and seeks monetary relief for claims that the Bankruptcy Court disallowed and expunged in their entirety. Accordingly, before DPH incurs the expense of litigation, I am writing to request that you (i) immediately dismiss the Complaint against DPH, with prejudice, within three (3) business days after the date of this letter and (ii) refrain from filing any subsequent claims or complaints seeking to re-litigate these issues.

Should you fail to comply with either part of this request, this letter constitutes notice that DPH will seek sanctions against you pursuant to Fed. R. Bankr. P. 9011(c) and/or Fed. R. Civ. P. 11(c). Without limitation, DPH will request reimbursement of their attorney fees and costs incurred in connection with (a) this letter, (b) the Litigation, (c) their filing a motion in the bankruptcy court to enjoin the Litigation, and (d) their filing a motion for sanctions.

Should you have any questions, please feel free to contact me.

Very truly yours,

Cynthia J. Haffey

From: james Sumpter [<mailto:jsump@ieee.org>]

Sent: Wednesday, April 03, 2013 9:23 PM

To: Haffey, Cynthia J.

Subject: Re: Notice Pursuant to Fed. R. Civ. P. 11(c) and Bankruptcy Rule 9011(c)

As I stated in my prior E-mail, my claim was provisional as was indicated in the letter which was attached to the claim. (See the attached document) Also as I noted before, it was an error by DPHH to expunge this claim for any reason other than it was redundant.

In addition you should note the following taken from Judge Drain's final order regarding termination of OPEB benefits - docket # 16448:

4. The Debtors shall continue to provide benefits for claims incurred by each Eligible Salaried Employee through the cessation date of such retiree's participation in the applicable welfare plan, provided that such retiree has timely paid all requisite contributions for the applicable plan, and provided further that such retirees shall not be required to file proofs of claim in this Court to implement the terms of this decretal paragraph.

Also see docket # 16451 (OPEB hearing) in which there is reference made to continuing payments (page 68 - lines 5 thru 9, which reference 11 USC 1129 (a) (13)

(13) The plan provides for the continuation after its effective date of payment of all retiree benefits, as that term is defined in section 1114 of this title, at the level established pursuant to subsection (e)(1)(B) or (g) of section 1114 of this title, at any time prior to confirmation of the plan, for the duration of the period the debtor has obligated itself to provide such benefits.

Thus my claim was already protected and it was therefore in direct conflict with judge Drain's order and illegal pursuant to 11 USC 1129 (a) (13) to disallow it or expunge it for any reason other than it was a duplicate.

I hope this information clarifies the issue for you.

James B. Sumpter

On 4/3/2013 12:19 PM, Haffey, Cynthia J. wrote:
Mr. Sumpter,

Please see your Administrative Expense Claim, docket # 18620, as well as the Court's Order disallowing and expunging your claim (Docket #19135). In addition, please see the October 15, 2009 Thirty-Seventh Omnibus Objection, the July 15, 2009 Modification Procedures Order and the July 30, 2009 Order Approving Modification Under 11 USC Section 1127(b), paragraphs 22 and 47.

Regards,

Cynthia Haffey

From: james Sumpter [<mailto:jsump@ieee.org>]
Sent: Thursday, March 21, 2013 7:00 PM
To: Haffey, Cynthia J.
Subject: Re: Notice Pursuant to Fed. R. Civ. P. 11(c) and Bankruptcy Rule 9011(c)

Ms Haffey:

This issue has not been litigated. If you believe that it has, provide me the docket number associated with the litigation.

James Sumpter

On 3/21/2013 4:12 PM, Haffey, Cynthia J. wrote:
Dear Mr. Sumpter,

Please see the attached letter providing you with notice pursuant to Fed. R. Civ. P. 11(c) and Bankruptcy Rule 9011(c).

Regards,

Cynthia Haffey

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